



**Comparison of Boston Gas Total Compensation to Benefit Expense**

**Boston Gas Information**

Salaries and Wages - All Employees	\$ 89,012,000
Pension and Benefits - All Employees	\$ 18,122,000
Benefit Expense as Percent of Compensation	20.4%

**Saratoga Institute Study - Median Benchmark Data**

**Regional Analysis**

East - Benefit Expense as Percent of Compensation	21.9%
Nationwide - Benefit Expense as Percent of Compensation	21.2%

**Industry Analysis**

Utilities - Benefit Expense as Percent of Compensation	23.5%
All Industries - Benefit Expense as Percent of Compensation	21.2%

*Sources:*

Boston Gas 2001 DTE Return, page 47

Saratoga Institute 2001 Workforce Diagnostic System Study